The Saskatchewan
Water Appeal Board

Annual Report
1990-91

Saskatchewan
Water Appeal Board

92-05657/

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Her Honour
The Honourable Sylvia O. Fedoruk, O.C., S.O.M.
Lieutenant Governor of Saskatchewan
Government House
4607 Dewdney Avenue
Regina, Saskatchewan
S4P 2V7

Your Honour:

It is my pleasure to submit to you the Annual Report for the Water Appeal Board for the fiscal year ending March 31, 1991.

Respectfully submitted,

Carol Carson
Minister

Honourable C. Carson
Minister
Saskatchewan Environment and
Public Safety
Legislative Building
Regina, Saskatchewan

Dear Ms. Carson:

I am pleased to present the Annual Report of The Water Appeal Board for the fiscal year ending March 31, 1991.

Respectfully submitted,

George W. Wickett,
Chairman

Chairman's Comments

The Saskatchewan Drainage Appeal Board was continued under the Water Appeal Board which was established under the Water Appeal Board Act (Bill No. 73 of 1983-84) and became law upon the proclamation of the Water Corporation Act on July 1, 1984. The Water Appeal Board came into force on July 1, 1984. We are a body corporate and receive funding in the form of a grant from the Consolidated Fund. The Board has full responsibility for its financial operations.

The Board's membership consists of seven members, comprising of five men and two women from various parts of the Province, being familiar with farming operations, rural municipality operations and technical expertise.

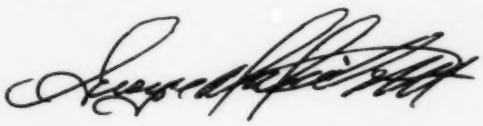
The mandate of the Water Appeal Board is to hear and determine appeals against decisions, orders and actions made by the Water Corporation with respect to drainage complaints and drainage permit applications. The Board received eight (8) new appeals in the year 1990-91. A complete report on the appeals is found in Table 1.

Water problems are province-wide from the U.S. border to as far north as land is being farmed and from the Manitoba to the Alberta borders. Water is a problem wherever farming is carried on, whether it be flooding, erosion, drought or irrigation problems. In the last number of years, with farm size being expanded, larger machinery being used and cost price squeeze, farmers are encountering more pressure to produce on every acre. Some of the acres, historically are not meant to be cultivated. Our task is not an easy one as there are no simple answers to every situation. All cases are weighed on their own merit. The Board is dedicated to render decisions that will be as fair and equitable as possible.

The Board's office is located in Regina and maintains a part-time secretary. The Board retains independent legal counsel on a fee-for-service basis. Business meetings are held nine months of the year in conjunction with scheduled appeal hearings in Regina, Saskatoon and Prince Albert. When necessary, site inspections are conducted by members of the Board.

The duties of the Board have been very challenging and educational to all of our members. We are all much wiser with respect to the problems encountered by the Water Corporation, the Rural Municipalities and the farmers in administering the province's water resource. We are proud of our record to date and it is encouraging to hear from farmers and other parties with respect to their satisfaction and the opportunity that they have to be heard and have their problems reviewed.

The Board appreciates the co-operation it has received this past year from the staff and engineers of Water Corporation and we also thank the farmers and their families for appreciating the difficult decisions we have had to make.



George W. Wickett,
Chairman

Board Members

Chairman: George W. Wickett
P.O. Box 98
Rosetown, Saskatchewan
S0L 2V0

Vice-Chairman: Elaine Morgan
P.O. Box 192
Gainsborough, Saskatchewan
S0C 0Z0

Member: Christine Wolfater
P.O. Box 268
Tompkins, Saskatchewan
S0N 2S0

Member: John Duncan
P.O. Box 10
Leask, Saskatchewan
S0J 1M0

Member: Gary Grisdale
P.O. Box 149
Weekes, Saskatchewan
S0E 1V0

Member: Joe Huber
P.O. Box 128
Raymore, Saskatchewan
S0A 3J0

Member: Roy Epp
P.O. Box 125
Chitek Lake, Saskatchewan
S0J 0L0

Table No. 1 Summary of Appeals

Activity	1989-90	1990-91
New Appeals	9	8
Appeals ordered to be heard or reheard from Queen's Bench	—	—
Appeals Heard	8	13
Decisions Rendered	6	8
Appeals Withdrawn and/or Dismissed	1	2
Appeals Denied	—	—
Department Decisions Affirmed	6	3
Department Decisions Over-turned or Varied	3	4
Decisions Appealed to the Court of Queen's Bench	—	1

Water Appeal Board
Financial Statements
Year Ended March 31, 1991
Office of the Provincial Auditor
Regina, Saskatchewan

Auditor's Report

To the Members of the Legislative Assembly
of Saskatchewan

I have examined the balance sheet of the Water Appeal Board as at March 31, 1991 and the statement of revenue, expenditure and accumulated surplus and equity in fixed assets for the year then ended. These financial statments are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles disclosed in note 1 to the financial statements.

W.K. Strelioff

W.K. Strelioff, C.A.
Provincial Auditor

Regina, Saskatchewan
June 22, 1991

Water Appeal Board
Balance Sheet
As at March 31

Statement 1

	1991	1990
Assets:		
Bank	$ 30,038	$ 48,055
Accrued interest	286	610
Prepaid expenses	161	161
Due from Trust Fund	———	2,600
Office equipment	4,512	4,512
	$ 34,997	$ 55,938
Liabilities & Equity		
Liabilities:		
Accounts payable	$ 984	$ 2,321
Due to Trust Fund	400	———
Equity:		
Accumulated surplus	29,101	49,105
Fixed assets (Statement 3)	4,512	4,512
	$ 34,997	$ 55,938
Trust Fund		
Assets:		
Bank	$ 2,200	$ 5,200
Due from Operating Fund	400	———
	$ 2,600	$ 5,200
Liabilities:		
Appellant fees	$ 2,600	$ 2,600
Due to Operating Fund	———	2,600
	$ 2,600	$ 5,200

(See accompanying notes)

Water Appeal Board
Statement 2

Statement of Revenue, Expenditure and Accumulated Surplus
For the Year Ended March 31

	1991	1990
Revenue:		
Grant - Department of Environment and Public Safety	$ 54,495	$ 52,285
Investment income	4,313	4,432
Miscellaneous revenue	582	354
Appellant fees	800	1,400
Total Revenue	60,190	58,471
Expenditure:		
Honoraria	26,588	16,838
Secretarial services	9,349	7,245
Travel and sustenance	25,703	17,909
Telephone	3,621	3,287
Legal	5,288	6,753
Office (including postage, photocopying, supplies and equipment)	1,856	4,671
Miscellaneous	6,013	1,599
Office rental	1,776	2,379
Total Expenditures:	80,194	60,681
Excess of expenditure over revenue	(20,004)	(2,210)
Accumulated surplus, beginning of year	49,105	51,315
Accumulated surplus, end of year	$ 29,101	$ 49,105

(See accompanying notes)

Water Appeal Board
Statement of Equity in Fixed Assets
For the Year Ended March 31

Statement 3

	1991	1990
Equity in fixed assets:		
Balance, beginning of year	$ 4,512	$ 2,053
Fixed asset additions:		
Purchases in the year	———	2,459
Equity in fixed assets, end of year (Statement 1)	$ 4,512	$ 4,512

(See accompanying notes)

Water Appeal Board
Notes to the Financial Statements
March 31, 1991

1. Accounting Policies

a) Grants — Department of Environment and Public Safety

Under the authority of section 7 of **The Water Appeal Board Act,** the board receives grants out of moneys appropriated by the Legislature for the payment of the administrative costs of the Board. The operating grant paid to the Board is netted against the accumulated surplus at April 1.

Grants received from the Consolidated Fund are recorded as revenue when received.

b) Appellant Fees

Appellant fees are held in a trust account until the appeal has been heard and the decision rendered. Once the decision has been rendered by the Appeal Board, then the appellant fee is dealt with in one of two manners:

i) The fee is returned to the appellant if he/she has been successful in his/her appeal.

ii) The fee is retained by the Board and recorded as income if the appellant is not successful in his/her appeal.

c) Fixed Assets

The Board records fixed asset purchases as expenditures in the year of purchase. On disposal proceeds received are recorded as revenue in the year of disposal. The Board discloses the cumulative cost of fixed assets as "Office Equipment" on the balance sheet with a corresponding entry to "Equity-Fixed Assets".

2. Establishment of Board

The Water Appeal Board was established under **The Water Appeal Board Act** and became law upon the proclamation of **The Water Corporation Act** on May 25, 1984. **The Water Appeal Board Act** came into force on July 1, 1984.